County of Campbell, Virginia

Ordinance Exempting from County Real Estate Taxation Certain Real Property Owned by the Humane Society for Campbell County, Inc., a Charitable Non-Profit Organization

WHEREAS, <u>VA. CODE ANN.</u> §58.1-3651 (Cum. Supp. 2003) authorizes localities to exempt, by designation or classification, from real or personal property taxes, or both, by ordinance adopted by the local governing body, the real or personal property, or both, owned by a nonprofit organization that uses such property for religious, charitable, patriotic, historical, benevolent, cultural, or public park and playground purposes;

WHEREAS, the Humane Society for Campbell County, Inc. is a charitable non-profit organization whose goal is to reduce the number of unwanted, lost and stray animals euthanized in Campbell County by increasing adoptions and the spaying/neutering of pets and which works closely with the County Animal Control Facility to find homes for as many homeless animals as possible;

WHEREAS, the Humane Society for Campbell County, Inc. has acquired property located at 29 Helen Drive, Rustburg, Virginia, which is used for its office facilities and meeting space for volunteers and for the storage of supplies and equipment in direct support of its charitable activities;

WHEREAS, the Humane Society for Campbell County, Inc. requests exemption from County real estate taxation on the above-mentioned property, beginning with the 2004 tax year and continuing so long as the property is used in accordance with the charitable purposes for which the Humane Society for Campbell County, Inc. is designated;

WHEREAS, the real property located at 29 Helen Drive has a County-assessed value of \$74,200 (\$15,000 on the land and \$59,200 on the improvements thereon), and the real estate tax for the current year is \$385.84;

WHEREAS, a public hearing thereon was duly advertised in accordance with the provisions of <u>VA. CODE ANN.</u> §58.1-3651 (Cum. Supp. 2003); and

WHEREAS, the Board of Supervisors of Campbell County, Virginia, has given due consideration to the questions set forth at <u>VA. CODE ANN.</u> §58.1-3651 B. (Cum. Supp. 2003);

NOW, THEREFORE, BE IT ORDAINED, that in accordance with the provisions of <u>VA. CODE ANN.</u> §58.1-3651 (Cum. Supp. 2003), the following Ordinance be, and the same hereby is, adopted:

That certain real property, with improvements thereon, located at 29 Helen Drive, Rustburg, Virginia, owned by the Humane Society for Campbell County, Inc., a charitable non-profit organization, and used by such organization exclusively for charitable purposes directly related to its mission (office facilities, meeting space, storage of supplies and/or other uses directly supportive of its charitable activities), shall be exempt from County real estate taxation so long as the Humane Society for Campbell County, Inc. is operated not for profit and the property so exempt is used in accordance with the organization's charitable purpose. Such exemption shall become effective with the 2004 tax year.

The vote was: Aye: Boyer, Carter, Gunter, Mays, Pendleton, Puckett, Rosser

Nay: None

[This uncodified ordinance was adopted by the Board of Supervisors on February 2, 2004.]